1 Control number	25555	For Paperwork Reduction Notice, see back of Copy OMB No. 1545-0008				
2 Employer's name, addre	ss, and ZIP code		3 Employer's identificati	ion number	4 Employer	's state I.D. number
			employeé pla	nsion Legal n rep.	emp. [btotal Deferred Void compensation
			6 Allocated tips		/ Advance	e EIC payment
8 Employee's social security number	9 Federali	ncome tax withheld	10 Wages, tips, other compensation			curity tax withheld
12 Employee's name (first	, middle, last)		13 Social security wa	13 Social security wages 14 Social security tips		
			16 (See Instr. for Forms	W-2/W-2P)	16a Fringe	benefits incl. in Box 10
			17 State income tax	18 State wag	ges, tips, etc.	19 Name of state
15 Employee's address and		. 4000	20 Local income tax	21 Local was	ges, tips, etc.	22 Name of locality
Form W-2 Wage and T	ax Statemen	t 1988	Copy A For Social Sec	urity Admir	nistration	Dept. of the Treasury—IRS
1 Control number	22222	For Paperwork Reduction Notice, see back of Copy				
2 Employer's name, addre	ss, and ZIP code	OMB No. 1545-0008	3 Employer's identificati	ion number	4 Employer	r's state I.D. number
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			6 Allocated tips		/ Advance	e EIC payment
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12 Employee's name (first	, middle, last)		13 Social security wages 14 Social security tips			security tips
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			17 State income tax	18 State was	ges, tips, etc.	19 Name of state
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Form W-2 Wage and T	ax Statemen	1988	Copy A For Social Sec	urity Admir	nistration	Dept. of the Treasury—IRS
1 Control number	55555	For Paperwork Reduction Notice, see back of Copy OMB No. 1545-0008	Act For Official D. Use Only ▶			
2 Employer's name, addre	ss, and ZIP code		3 Employer's identificati	ion number	4 Employer	r's state I.D. number
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			17 State income tax	18 State wag	ges, tips, etc.	19 Name of state
15 Employee's address and			20 Local income tax	21 Local was	ges, tips, etc.	22 Name of locality
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Copy A For Social Security Administration Dept. of the Treasury—IRS

1 Control number							
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2 Employer's name, addre	ss, and ZIP code		3 Employer's identification number 4 Employer's state I.D. number				
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2 Employer's name, addre	ss, and ZIP code	OMD 140. 1343-0000	3 Employer's identificati	on number	4 Employer's	s state I.D. number	
			5 Statutory Deceased Pen plan		942 Subtotal Deferred Void emp. compensation		
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Form W-2 Wage and T	ax Statemen	1988	20 Local income tax	21 Local wa	ges, tips, etc.	22 Name of locality	
Form W-2 Wage and Tax Statement 1988 This information is being furnished to the Internal Revenue Service.		Copy B To be filed with emplo	oyee's FEDERAL	tax return	Dept. of the Treasury—IRS		
1 Control number		OMB No. 1545-0008					
2 Employer's name, addre	ss, and ZIP code		3 Employer's identificati	on number	4 Employer's	s state I.D. number	
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Form W-2 Wage and Tax Statement 1988 This information is being furnished to the Internal Revenue Service.			Copy C For EMPLOYEE'S R	RECORDS		Dept. of the Treasury—IRS	
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1 Control number		OMB No. 1545-0008					
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			20 Local income tax	21 Local was	ges, tips, etc.	22 Name of locality	
Form W-2 Wage and T	ax Statemen	1988	Conv.C. For EMDLOYEE'S E				

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Notice to Employee:

You *must* file a tax return if any amount is shown in Box 7, Advance EIC (earned income credit) payment.

File Copy B of this form with your 1988 Federal income tax return. Attach Copy 2 to your state or local return. Keep Copy C for your records. If your name, social security number, or address is incorrect, correct Copies B, C, and 2 and tell your employer.

If you already filed a return and the information from this W-2 was not included, amend your Form 1040, 1040A, or 1040EZ by filing Form 1040X.

If you expect to owe income tax (after withholding) of \$500 or more for 1989, and if you had *any* income tax liability for 1988, file a new **Form W-4**, Employee's Withholding Allowance Certificate, with your employer to have more tax withheld or file **Form 1040-ES**, Estimated Tax for Individuals, and pay the tax in installments during the year.

If you retired during 1988 or plan to retire soon, you may have to pay tax on your income either by filing Form 1040-ES or by having tax withheld from your pension or annuity. See **Publication 505**, Tax Withholding and Estimated Tax, for details.

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Box 5. If the "Pension plan" box is marked, special limits may apply to the amount of IRA contributions you may deduct on your return. If the "Deferred compensation" box is marked, then the elective deferrals shown in Box 16 (for all employers, and for all such plans to which you belong) is generally limited to \$7,000 (\$9,500 for certain section 403(b) contracts). Amounts over that must be included in income.

If there is an amount in Box 16a, you may be able to deduct related expenses; see the instructions for your income tax return.

Credit for Social Security Tax.—If more than one employer paid you wages during 1988 and more than the maximum social security employee tax, railroad retirement (RRTA) tax, or combined social security and RRTA tax was withheld, you can claim the excess as a credit against your Federal income tax. (See your income tax return instructions.) The social security rate of 7.51% includes 1.45% for hospital insurance benefits (medicare) and 6.06% for retirement, survivors, and disability insurance. The "social security tax withheld" amount for certain government employees may show only the 1.45% medicare amount.

Note: If you are required to file a tax return, you may be assessed a negligence penalty or other sanctions if this

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1 Control number						
	OMB No. 1545-0008					
2 Employer's name, address,	and ZIP code	3 Employer's identification	on number	4 Employer	's state I.D. number	
		5 Statutory Deceased Pensemployee Plan		942 Sul emp.	btotal Deferred Void compensation	
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2 Employer's name, address,		3 Employer's identification	on number	4 Employer	's state I.D. number	
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12 Employee's name, add	ress, and ZIP code		13 Social security wa	ges	14 Social s	security tips
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			17 State income tax 18 State wages, tips, etc.			19 Name of state
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Form W-2 Wage and T	ax Statemen	t 1988	Copy D For employer	L	De	l ept. of the Treasury—IRS
1 Control number		ONAD No. 1545 0000				
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Copy D For employer

Dept. of the Treasury—IRS

Instructions for Preparing Form W-2

The 6-part wage and tax statement is acceptable in most states. If you are in doubt, ask your appropriate state or local official. Please make sure that all copies are legible.

Prepare Form W-2 for each of your employees to whom **any** of the following items applied during 1988:

- (a) You withheld income tax or social security tax; or
- (b) You would have withheld income tax if the employee had not claimed more than one withholding allowance or had not claimed exemption from withholding on Form W-4; or
- (c) You paid \$600 or more; or
- (d) You paid any amount for services if you are in a trade or business. Include the cash value of any payment you made that was not in cash; or
- (e) You made any advance EIC (earned income credit) payments.

By January 31, 1989, give Copies B, C, and 2 to each person who was your employee during 1988. For anyone who stopped working for you before the end of 1988, you may give copies any time after employment ends. If the employee asks for Form W-2, give him or her the completed copies within 30 days of the request or the final wage payment, whichever is later. Send Copy A to the Social Security Administration by February 28, 1989. (For more information, please see Forms 941, 942, W-3, or Circular E. Farmers, see Circular A.)

See separate **Instructions for Forms W-2 and W-2P** for more information on how to complete Form W-2.

Paperwork Reduction Act Notice.—We ask for this information to carry out the Internal Revenue laws of the United States. We need it to ensure that taxpayers are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information.

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- (e) You made any advance EIC (earned income credit) payments.

By January 31, 1989, give Copies B, C, and 2 to each person who was your employee during 1988. For anyone who stopped working for you before the end of 1988, you may give copies any time after employment ends. If the employee asks for Form W-2, give him or her the completed copies within 30 days of the request or the final wage payment, whichever is later. Send Copy A to the Social Security Administration by February 28, 1989. (For more information, please see Forms 941, 942, W-3, or Circular E. Farmers, see Circular A.)

See separate **Instructions for Forms W-2 and W-2P** for more information on how to complete Form W-2.

Paperwork Reduction Act Notice.—We ask for this information to carry out the Internal Revenue laws of the United States. We need it to ensure that taxpayers are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information.